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Commissioner

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January 2, 2008

Mr. Fred Hofmann
7147 East Texas Ebony Drive
Gold Canyon, AZ 85218-5076

Arizona Corporation Commission
DOCKETED

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RE: Southwest Gas Rate Case, Docket No.: G-01551A-07-0504

Dear Mr. Hofmann:

I received your letter of December 19 and appreciate the fact that you took the time to comment regarding Southwest Gas' rate increase request.

I have docketed your letter in the case file so that your concerns may be included in the formal record, and will take your views and concerns into account as I prepare for the hearings in this matter. Thank you for writing.

Sincerely,

A handwritten signature in black ink, appearing to read "Kris Mayes".

Kris Mayes
Commissioner